

Internal Revenue Service  
**memorandum**

date: AUG 30 1991

to: Director, Internal Revenue Service Center  
Kansas City, MO  
Attn: Entity Control

from: Technical Assistant, Office of Assistant Chief Counsel  
(Employee Benefits and Exempt Organizations)

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subject: CC:EE:3 - TR-45-1273-91  
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:

[REDACTED]

We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED] became a covered employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act effective [REDACTED]. It should file a Form CT-1 for [REDACTED] and subsequent years and Forms 941-E should be filed for the appropriate periods.

(Signed) Ronald L. Moore

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RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper  
Internal Revenue Service  
200 South Hanley  
Clayton, MO 63105

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RECEIVED

UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD

844 RUSH STREET  
CHICAGO, ILLINOIS 60611

91 JUL 31 AM 3:50

BUREAU OF LAW

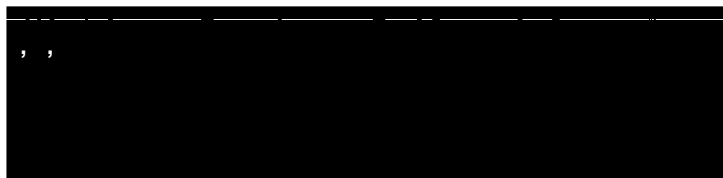
Assistant Chief Counsel  
(Employee Benefits and  
Exempt Organizations)  
Internal Revenue Service  
1111 Constitution Avenue., N.W.  
Washington, D.C. 20224

JUL 22 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,



Steven A. Bartholow  
Deputy General Counsel

Enclosure

UNITED STATES GOVERNMENT

RAILROAD RETIREMENT BOARD

## MEMORANDUM

L - [REDACTED]

JUL 17 1991

TO: Director of Research and Employment Accounts

FROM: Deputy General Counsel

SUBJECT: [REDACTED]  
Employer Status

This is in reply to your request of May 14, 1991, for my opinion as to the status of the [REDACTED] as an employer covered under the Railroad Retirement and Railroad Unemployment Acts. The status of this company has not previously been considered.

Evidence in file establishes that the [REDACTED] operates a line of railroad owned by the [REDACTED] in [REDACTED]. The employer status of [REDACTED] has not been considered. The line extends approximately [REDACTED] miles between milepost [REDACTED], at or near [REDACTED] and milepost [REDACTED], at or near [REDACTED], and was acquired by [REDACTED] after its abandonment by [REDACTED]. [REDACTED] has entered into an agreement with [REDACTED] to replace [REDACTED], an employer under the Acts ( [REDACTED], as operator of the line. 1/ [REDACTED] interchanges with [REDACTED], an employer under the Acts, in [REDACTED] and with [REDACTED], an employer under the Acts, in [REDACTED]. [REDACTED] was authorized to become a rail carrier pursuant to the Notice of Exemption in Interstate Commerce Commission Finance Docket No. [REDACTED].

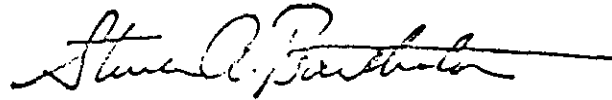
1/ Under an agreement with [REDACTED] dated [REDACTED], [REDACTED] has operated the line since approximately [REDACTED]. See Notice of Exemption filed in ICC Finance Docket No. [REDACTED].

[REDACTED] decided [REDACTED]. [REDACTED] is also the assignee of this agreement.

Director of Research and Employment Accounts

Based on the foregoing, it is my opinion that effective [REDACTED], the [REDACTED] became a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts by reason of being a carrier by rail subject to the Interstate Commerce Act.

An appropriate Form G-215 giving effect to this decision is attached.



Steven A. Bartholow

Attachment

SJShuman:aam:cmw  
0705E/C. 1437-91

SJS